

**United States Bankruptcy Court**  
**Southern District of New York**

**Voluntary Petition**

Name of Debtor (if individual, enter Last, First, Middle): <b>Quebecor World (USA) Inc.</b>	Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all): <b>37-1167902</b>	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all):
Street Address of Debtor (No. and Street, City, and State): <b>150 42nd Street</b> <b>New York, NY 10034</b> <div style="text-align: right;">ZIP CODE <b>10017</b></div>	Street Address of Joint Debtor (No. and Street, City, and State): <div style="text-align: right;">ZIP CODE</div>
County of Residence or of the Principal Place of Business: <b>New York</b>	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): <div style="text-align: right;">ZIP CODE</div>	Mailing Address of Joint Debtor (if different from street address): <div style="text-align: right;">ZIP CODE</div>
Location of Principal Assets of Business Debtor (if different from street address above): <div style="text-align: right;">ZIP CODE</div>	

<b>Type of Debtor</b> (Form of Organization) (Check one box.)  <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)	<b>Nature of Business</b> (Check one box.)  <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other <b>Printing</b>  <b>Tax-Exempt Entity</b> (Check box, if applicable.)  <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).	<b>Chapter of Bankruptcy Code Under Which          the Petition is Filed</b> (Check one box.)  <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding  <b>Nature of Debts</b> (Check one box.)  <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or house- hold purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.
---	--	--

<b>Filing Fee</b> (Check one box.)  <input checked="" type="checkbox"/> Full Filing Fee attached.  <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A.  <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.	<b>Chapter 11 Debtors</b>  <b>Check one box:</b> <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).  <b>Check if:</b> <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000. ----- <b>Check all applicable boxes:</b> <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
---	--

<b>Statistical/Administrative Information</b>  <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.  <b>Estimated Number of Creditors</b> <input type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input checked="" type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> Over 100,000  <b>Estimated Assets</b> <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input checked="" type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion  <b>Estimated Liabilities</b> <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input checked="" type="checkbox"/> More than \$1 billion	<b>THIS SPACE IS FOR COURT USE ONLY</b>
--	---

<b>Voluntary Petition</b> <i>(This page must be completed and filed in every case.)</i>		Name of Debtor(s): <b>Quebecor World (USA), Inc.</b>	
<b>All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet.)</b>			
Location Where Filed:	Case Number:	Date Filed:	
Location Where Filed:	Case Number:	Date Filed:	
<b>Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet.)</b>			
Name of Debtor: <b>See Attached</b>	Case Number:	Date Filed:	
District: <b>Southern District of New York</b>	Relationship:	Judge:	
<b>Exhibit A</b>  (To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)  <input type="checkbox"/> Exhibit A is attached and made a part of this petition.		<b>Exhibit B</b> (To be completed if debtor is an individual whose debts are primarily consumer debts.)  I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. § 342(b).  X _____ Signature of Attorney for Debtor(s) (Date)	
<b>Exhibit C</b>			
Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?			
<input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition.			
<input checked="" type="checkbox"/> No.			
<b>Exhibit D</b>			
(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)			
<input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition.			
If this is a joint petition:			
<input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.			
<b>Information Regarding the Debtor - Venue</b> (Check any applicable box.)			
<input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.			
<input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.			
<input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.			
<b>Certification by a Debtor Who Resides as a Tenant of Residential Property</b> (Check all applicable boxes.)			
<input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)			
_____ (Name of landlord that obtained judgment)			
_____ (Address of landlord)			
<input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and			
<input type="checkbox"/> Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.			
<input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).			

**Voluntary Petition**

(This page must be completed and filed in every case.)

Name of Debtor(s):

Quebecor World (USA), Inc.

**Signatures****Signature(s) of Debtor(s) (Individual/Joint)**

I declare under penalty of perjury that the information provided in this petition is true and correct.

[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.

[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. § 342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X \_\_\_\_\_  
Signature of Debtor

X \_\_\_\_\_  
Signature of Joint Debtor

\_\_\_\_\_  
Telephone Number (if not represented by attorney)

\_\_\_\_\_  
Date

**Signature of a Foreign Representative**

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

☐ I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached.

☐ Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X \_\_\_\_\_  
(Signature of Foreign Representative)

\_\_\_\_\_  
(Printed Name of Foreign Representative)

\_\_\_\_\_  
Date

**Signature of Attorney\***

X /s/ Michael J. Canning  
Signature of Attorney for Debtor(s)  
Michael J. Canning  
Printed Name of Attorney for Debtor(s)  
Arnold & Porter LLP  
Firm Name  
399 Park Avenue  
Address New York, NY 10022-4690  
212-715-1000  
Telephone Number  
01/21/2008  
Date

\*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

**Signature of Debtor (Corporation/Partnership)**

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests the relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X /s/ David McCarthy  
Signature of Authorized Individual  
David McCarthy  
Printed Name of Authorized Individual  
President  
Title of Authorized Individual  
01/21/2008  
Date

**Signature of Non-Attorney Bankruptcy Petition Preparer**

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

\_\_\_\_\_  
Printed Name and title, if any, of Bankruptcy Petition Preparer

\_\_\_\_\_  
Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social-Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)

\_\_\_\_\_  
Address

X \_\_\_\_\_  
Date

Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social-Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual.

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

*A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.*

ARNOLD & PORTER LLP  
399 Park Avenue  
New York, New York 10022-4690  
Telephone: (212) 715-1000  
Facsimile: (212) 715-1399  
Michael J. Canning (MC 8060)

Proposed Counsel for the Debtors  
and Debtors-in-Possession

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

Quebecor World (USA) Inc.,

Debtors.

Chapter 11

Case No. 08-\_\_\_\_ (\_\_\_\_)  
Jointly Administered

Honorable \_\_\_\_\_

**CORPORATE OWNERSHIP STATEMENT**

Pursuant to Rule 1007-3 of the Local Rules for the United States Bankruptcy Court for the Southern District of New York, the undersigned proposed counsel for Quebecor World (USA) Inc., certifies as follows:

1. Quebecor Printing Holding Company owns 100% of Quebecor World (USA) Inc.'s equity interests.
2. Quebecor World (USA) Inc. indirectly owns 25% and directly owns 75% of the equity interest in BCK 140 Q Partnership, located at 291 State Street, North Haven, Connecticut. Quebecor World (USA) Inc. directly owns 1% and indirectly owns 99% of the equity interest in Quebecor World Metroweb L.P. located at 291 State Street, North Haven,

Connecticut. Quebecor World (USA) Inc. indirectly owns 100% of the equity interest in Quebecor World Dallas LP located at 4800 Spring Valley Road, Dallas, Texas. Quebecor World (USA) Inc. directly owns 99% of Quebecor World Lease GP, located at 291 State Street, North Haven, Connecticut.

Dated: January 21, 2008

Respectfully submitted,

/s/ Michael J. Canning  
Michael J. Canning (MC 8060)  
ARNOLD & PORTER LLP  
399 Park Ave.  
New York, NY 10022  
Telephone: (212) 715-1000  
Facsimile: (212) 715-1399

*Proposed Counsel for the Debtor and  
Debtor-in-Possession*

---

**ACTION BY WRITTEN CONSENT OF THE BOARD OF DIRECTORS OF**

**QUEBECOR WORLD (USA) INC. (the "Company")**

**Dated January 20, 2008**

---

The undersigned, being all the members of the Board of Directors (the "Board") of the Company do hereby consent to and adopt, as of the 20th day of January, 2008, the following resolutions with the same force and effect as if such resolutions had been duly adopted at a meeting of the Board, and hereby waive all notice of a meeting and the holding of any meeting to act upon such resolutions:

WHEREAS, the Board has considered and reviewed the materials presented by the management and the financial and legal advisors of the Company regarding the liabilities and liquidity situation of the Company, the strategic alternatives available to it, and the impact of the foregoing on the Company's business; and

WHEREAS, the Board has had the opportunity to consult with the management and the financial and legal advisors of the Company and fully considered each of the strategic alternatives available to the Company;

NOW, THEREFORE, BE IT

**I. Voluntary Petition Under the Provisions of Title 11 of the United States Code**

RESOLVED, that in the judgment of the Board, it is desirable and in the best interests of the Company, its creditors, its stockholder(s), member(s) or partners, as applicable, and its other parties in interest, that the Company file or cause to be filed voluntary petitions for relief under the provisions of title 11 of the United States Code, as amended (the "Bankruptcy Code"; the case as filed, the "Chapter 11 Case");

RESOLVED FURTHER, that any officer of the Company be, and each of them is hereby, authorized and empowered to execute and file on behalf of the Company all petitions, schedules, lists and other papers or documents, and to take any and all action that they deem necessary or proper to obtain such relief;

RESOLVED FURTHER, that any officer of the Company be, and each of them is hereby, authorized and directed to employ the law firm of Arnold & Porter LLP as general bankruptcy counsel to represent and assist the Company in carrying out its duties under the Bankruptcy Code, and to take any and all actions to advance the Company's rights and obligations, including filing any pleadings; and in connection therewith, any officer of the Company be, and each of them is hereby, authorized and directed to execute appropriate retention agreements, waive any nondisqualifying conflicts of interest, pay appropriate retainers prior to and immediately upon filing of the Chapter 11 Case, and to cause to be filed an appropriate application for authority to retain the services of Arnold & Porter LLP;

RESOLVED FURTHER, that any officer of the Company be, and each of them is hereby authorized and directed to employ the law firm of Richards Kibbe & Orbe LLP as conflicts counsel to represent and assist the Company in carrying out its duties under the Bankruptcy Code, and to take any and all actions to advance the Company's rights and obligations, including filing any pleadings; and in connection therewith, any officer of the Company be, and each of them is hereby, authorized and directed to execute appropriate retention agreements, waive any nondisqualifying conflicts of interest, pay appropriate retainers prior to and immediately upon the filing of the Chapter 11 Case, and to cause to be filed an appropriate application for authority to retain the services of Richards Kibbe & Orbe LLP;

RESOLVED FURTHER, that any officer of the Company be, and each of them is hereby, authorized and directed to employ such firm as such officer shall determine to be in the best interests of the Company as auditors to represent and assist the Company in carrying out its duties under the Bankruptcy Code, and to take any and all actions to advance the Company's rights and obligations, including filing any pleadings; and in connection therewith, any officer of the Company be, and each of them is hereby, authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon the filing of the Chapter 11 Case, and to cause to be filed an appropriate application for authority to retain the services of such firm;

RESOLVED FURTHER, that any officer of the Company be, and each of them is hereby, authorized and directed to employ such firm as such officer shall determine to be in the best interests of the Company as financial advisors to represent and assist the Company in carrying out its duties under the Bankruptcy Code, and to take any and all actions to advance the Company's rights and obligations; and in connection therewith, any officer of the Company be, and each of them is hereby, authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon the filing of the Chapter 11 Case, and to cause to be filed appropriate applications for authority to retain the services of such firm;

RESOLVED FURTHER, that any officer of the Company be, and each of them is hereby, authorized and directed to employ the firm of Donlin, Recano & Company, Inc. as notice and claims agent to represent and assist the Company in carrying out its duties under the Bankruptcy Code, and to take any and all actions to fulfill the requirements of the Bankruptcy Code; and in connection therewith, any officer of the Company be, and each of them is hereby, authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon the filing of the Chapter 11 Case, and to cause to be filed appropriate applications for authority to retain the services of Donlin, Recano & Company, Inc.;

RESOLVED FURTHER, that any officer of the Company be, and each of them is hereby, authorized and directed to employ any other professionals to assist the Company in carrying out its duties under the Bankruptcy Code; and in connection therewith, any officer of the Company be, and each of them is hereby, authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to or immediately upon the filing of the Chapter 11 Case and to cause to be filed an appropriate application for authority to retain the services of any other professionals as necessary;

## **II. Voluntary Applications under the Companies Creditors Arrangement Act (Canada)**

RESOLVED FURTHER, that any officer of the Company be, and each of them is hereby authorized, directed and empowered in the name of, and on behalf of, the Company, as debtor and debtor in possession and as such applicant, to take such actions and negotiate, execute and deliver (a) the Senior Secured Superpriority Debtor-in-possession Credit Agreement among Quebecor World Inc., as borrower, the Company, as borrower, the other loan parties party thereto, Credit Suisse, as administrative agent and as collateral agent (in such capacities, the "Agent"), and the lender parties and other agents party thereto (the "Agreement") and such agreements, certificates, instruments, guaranties, notices and any and all other documents as any officer of the Company may deem necessary or appropriate to facilitate the Financing Transactions including, without limitation, the guaranty and security provisions of the Agreement, any account control agreements relating thereto, any mortgages relating thereto, any intellectual property security agreement relating thereto, the Canadian Security Documents and the other Collateral Documents (in each case as defined in the Agreement); (b) such other instruments, certificates, notices, assignments and other documents relating thereto; and (c) such officer's certificates, compliance certificates and other similar documents as may be required by the Agreement or any other Financing Document (collectively, the "Financing Documents"), and such Financing Documents and the provisions, terms, conditions, covenants, warranties and representations therein are hereby approved;

RESOLVED FURTHER, that the Board hereby authorizes the Agent to file any financing statements, terminations or amendments to financing statements or other filings, intellectual property security agreements or supplements thereto, assignments for security or any other documents or instruments in the name of the Company as may be necessary or desirable to perfect the security interests granted to the lenders in the Financing Documents;

RESOLVED FURTHER, that any officer of the Company be, and each of them is hereby, authorized and empowered to take all such further actions including, without limitation, to pay all fees and expenses (including, without limitation, of counsel to the Agent and the Lead Arrangers), in accordance with the terms of the Financing Documents, to arrange for and enter into supplemental or other agreements, amendments, instruments, certificates or documents relating to the transactions contemplated by the Agreement or any of the other Financing Documents and to execute and deliver all such supplemental or other agreements, amendments, instruments, certificates or other documents in the name and on behalf of the Company under its corporate seal or otherwise, which shall in their sole judgment be necessary, proper or advisable in order to perform the Company's obligations under or in connection with the Agreement or any of the other Financing Documents and the transactions contemplated therein, and to carry out fully the intent of these resolutions;

RESOLVED FURTHER, that any officer of the Company be, and each of them is hereby, authorized and empowered to execute and deliver any amendments, supplements, modifications, renewals, replacements, consolidations, substitutions and extensions of the Agreement or any of the Financing Documents which shall in their sole judgment be necessary, proper or advisable;

RESOLVED FURTHER, that all acts and actions taken by any officer of the Company prior to the date hereof with respect to the transactions contemplated by the Agreement and any



of the other Financing Documents be, and hereby are, in all respects confirmed, approved and ratified;

RESOLVED FURTHER, that all capitalized terms used in the resolutions under the caption "SENIOR SECURED SUPERPRIORITY DEBTOR-IN-POSSESSION CREDIT AGREEMENT" and not otherwise defined herein shall have the meanings ascribed to such terms in the Agreement;

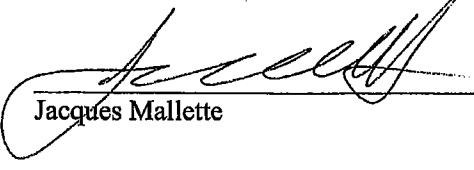
**IV. Further Actions and Prior Actions**

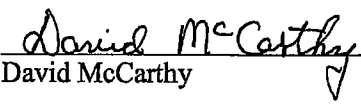
RESOLVED FURTHER, that in addition to the specific authorizations heretofore conferred upon the officers of the Company, each of them or their designees shall be, and each of them, acting alone, hereby is, authorized, directed and empowered, in the name of, and on behalf of, the Company, to take or cause to be taken any and all such further actions, to execute and deliver any and all agreements, certificates, instruments and other documents and to pay all expenses, including filing and other fees, in each case as in such officer's or officers' judgment shall be necessary or desirable in order to fully carry out the intent and accomplish the purposes of the resolutions adopted herein; and

RESOLVED FURTHER, that all acts, actions and transactions relating to the matters contemplated by the foregoing resolutions done in the name of and on behalf of the Company, which acts would have been approved by the foregoing resolutions except that such acts were taken before these resolutions were certified, are hereby in all respects approved and ratified.

\*\*\*\*\*

IN WITNESS WHEREOF, the undersigned have executed this Consent as of the date first set forth above.

  
\_\_\_\_\_  
Jacques Mallette

  
\_\_\_\_\_  
David McCarthy

\_\_\_\_\_  
Kevin J. Clarke

\_\_\_\_\_  
Brian Freschi

\_\_\_\_\_  
Doron D. Grosman

IN WITNESS WHEREOF, the undersigned have executed this Consent as of the date first set forth above.

\_\_\_\_\_  
Jacques Mallette

\_\_\_\_\_  
David McCarthy

\_\_\_\_\_  
Kevin J. Clarke

\_\_\_\_\_  
Brian Freschi

\_\_\_\_\_  
Doron D. Grosman

IN WITNESS WHEREOF, the undersigned have executed this Consent as of the date first set forth above.

\_\_\_\_\_  
Jacques Mallette

\_\_\_\_\_  
David McCarthy

\_\_\_\_\_  
Kevin J. Clarke

\_\_\_\_\_  
*Brian Freschi*  
Brian Freschi

\_\_\_\_\_  
Doron D. Grosman


IN WITNESS WHEREOF, the undersigned have executed this Consent as of the date first set forth above.

\_\_\_\_\_  
Jacques Mallette

\_\_\_\_\_  
David McCarthy

\_\_\_\_\_  
Kevin J. Clarke

\_\_\_\_\_  
Brian Freschi

  
\_\_\_\_\_  
Doron D. Grosman

## CONSOLIDATED LIST OF CREDITORS HOLDING THE 60 LARGEST UNSECURED CLAIMS

The following is a list of the Debtors' creditors holding the 60 largest unsecured claims on a consolidated basis with its debtor-affiliates. The list is prepared in accordance with Rule 1007(d) of the Federal Rules of Bankruptcy Procedure for filing a chapter 11 case. This list does not include (1) persons who come within the definition of an "insider" set forth in 11 U.S.C. § 101(31), or (2) secured creditors, unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the fifty largest unsecured claims.

<i>Creditor Rank</i>	<i>Name of creditor and complete mailing address, including zip code</i>	<i>Name, telephone number and complete mailing address, including zip cod, of employee, agent or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc).</i>	<i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	<i>Amount of claim (if secured also state value of security)</i>
1	Royal Bank of Canada as Administrative Agent under a Revolving Credit Facility <sup>1</sup>	Nigel Delph One Liberty Plaza 4 <sup>th</sup> Floor New York, NY 10006-1404	Revolving Credit Facility		\$735,000,000 (secured in an amount not to exceed \$135 million)
2	Wilmington Trust Company, as Indenture Trustee for 8.75% Senior Notes Due in 2016	Geoffrey J. Lewis Rodney Square North 1100 N Market St Wilmington, DE 19801 Phone:(302) 636-6438 Fax:(302) 636-4145	Notes		\$450,000,000

<sup>1</sup> The amount listed for Royal Bank of Canada ("RBC") includes the total commitment of all lenders under the Revolving Credit Facility, for which RBC is the administrative agent. Of this amount: RBC has a claim for \$69,825,000; ABN AMRO Bank N.V. for \$66,150,000; The Bank of Nova Scotia for \$66,150,000; Bank of America N.A. Canada Branch for \$52,779,247.50; BNP Paribas (Canada) for \$52,779,247.50; Citibank N.A. Canadian Branch \$52,779,247.50; The Toronto-Dominion Bank \$52,779,247.50; Bank of Montreal for \$44,100,000; JP Morgan Chase Bank N.A. Toronto Branch \$29,321,796; Canadian Imperial Bank of Commerce \$29,321,796; National Bank of Canada for \$25,725,000; Nordea Bank Finland PLC New York Branch for \$25,725,000; Congress Financial Corporation (Canada) for \$20,525,242.50; Sampo Bank PLC for \$18,375,000; Bank of Tokyo-Mitsubishi (Canada) for \$14,660,898; Bank of America N.A. for \$13,370,752.50; BNP Paribas Dublin Branch for \$13,370,752.50, Citibank N.A. for \$13,370,752.50; Toronto Dominion (Texas) LLC for \$13,370,752.50; JP Morgan Chase Bank N.A. for \$7,428,204; Societe Generale (New York) for \$7,428,204; CIBC Inc. (USA) \$7,428,204; Wachovia Bank National Association \$5,179,912.50; and The Bank of Tokyo-Mitsubishi Ltd. New York Branch for \$3,714,102

<i>Creditor Rank</i>	<i>Name of creditor and complete mailing address, including zip code</i>	<i>Name, telephone number and complete mailing address, including zip cod, of employee, agent or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc).</i>	<i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	<i>Amount of claim (if secured also state value of security)</i>
3	Wilmington Trust Company, as Indenture Trustee for 9.75% Senior Notes Due in 2015	Geoffrey J. Lewis Rodney Square North 1100 N Market St Wilmington, DE 19801 Phone:(302) 636-6438 Fax:(302) 636-4145	Notes		\$400,000,000
4	Wilmington Trust Company, as Indenture Trustee for 6.125% Senior Notes Due in 2013	Geoffrey J. Lewis Rodney Square North 1100 N Market St Wilmington, DE 19801 Phone:(302) 636-6438 Fax:(302) 636-4145	Notes		\$398,200,000
5	Wilmington Trust Company, as Indenture Trustee for 4.875% Senior Notes Due in 2008	Geoffrey J. Lewis Rodney Square North 1100 N Market St Wilmington, DE 19801 Phone:(302) 636-6438 Fax:(302) 636-4145	Notes		\$199,900,000
6	Société Générale (Canada), under an Equipment Financing Agreement	Benoit Desmarais, Managing Director Export Finance 1501, McGill College Ave Bureau 1800 Montreal (Quebec) H3A 3M8 Phone:(514) 841-6014 Fax:(514) 841-6259	Equipment Financing Loan		\$184,321,796 (secured up to an amount not to exceed \$135 million)
7	Abitibi Consolidated Sales	AR Department 1228 Paysphere Circle Chicago, IL 60674 Phone:(914) 640-8600 Fax:(914) 640-8900	Trade Debt		\$9,256,226.49

<i>Creditor Rank</i>	<i>Name of creditor and complete mailing address, including zip code</i>	<i>Name, telephone number and complete mailing address, including zip cod, of employee, agent or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc).</i>	<i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	<i>Amount of claim (if secured also state value of security)</i>
8	Cellmark Paper Inc	AR Department PO Box 7777 Philadelphia, PA 19175-0509 Phone:(203) 363-7820 Fax:(203) 363-7825	Trade Debt		\$6,633,294.76
9	Midland Paper	AR Department 6330 W Sunset Road Chicago, IL 60674 Phone:(847) 777-2552 Fax:(847) 777-2551	Trade Debt		\$5,488,174.25
10	Bowater Inc	AR Department PO Box 7 Catawba, SC 29704 Phone:(800) 952-1582 Fax:(803) 282-9562	Trade Debt		\$4,082,616.43
11	AIG Credit Corp of Canada	Isabelle Gervais Branch Manager, Assistant Vice-President 2000 McGill College Ave, Suite 1200 Montreal, QC H3A 3H3 CANADA Phone:(514) 987-2905 Fax:(514)987-5326	Premium Financing Agreement		\$3,694, 951
12	Catalyst Paper Inc	AR Department 3600 Lysander Lane 2nd Floor Richmond, BC CA V7B 1C3 Phone:(604) 247-4400 Fax:(604) 247-0512	Trade Debt		\$3,339,490.54



<i>Creditor Rank</i>	<i>Name of creditor and complete mailing address, including zip code</i>	<i>Name, telephone number and complete mailing address, including zip cod, of employee, agent or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc).</i>	<i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	<i>Amount of claim (if secured also state value of security)</i>
13	The Bank of New York, as Indenture Trustee for 6.50% Senior Notes Due in 2027	Arlene Thelwell Assistant Vice President Global Trust Services, Americas 101 Barclay Street, 4E New York, NY 10286 Phone:(212)815-4869 Fax:(212)815-5008	Notes		\$3,200,000
14	Graphic Communications	AR Department International Union Local 765 70 Fox Chapel Drive Hudson, OH 44239 Phone:(330) 668-1993 Fax:(3300 650-8999	Trade Debt		\$2,610,161.33
15	Norske Skog USA Inc	AR Department Po Box 8500-52978 Philadelphia, PA 19178-2978 Phone:(203) 254-5292 Fax:(203) 254-5290	Trade Debt		\$2,448,176.44
16	Stora Enso North America	AR Department 2386 Collections Center Drive Chicago, IL 60693-0023 Phone:(800) 888-70STORA Fax:(203) 356-2375	Trade Debt		\$2,408,160.23
17	Packaging Corp of America	AR Department 36596 Treasury Center Chicago, IL 60694-6500 Phone:(334) 749-1788 Fax:(847) 482-4545	Trade Debt		\$2,214,339.01

<i>Creditor Rank</i>	<i>Name of creditor and complete mailing address, including zip code</i>	<i>Name, telephone number and complete mailing address, including zip cod, of employee, agent or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc).</i>	<i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	<i>Amount of claim (if secured also state value of security)</i>
18	UPM Kymmeme Inc	AR Department 999 Oakmont Plaza Suite 200 Westmont, IL 60559 Phone:(630) 850-3310 Fax:(630) 850-3322	Trade Debt		\$2,016,229
19	Myllykoski North America	AR Department PO Box 4235 Station A Toronto, ON CA M5W 5P7 Phone:(514) 878-1977 Fax:(514) 878-2155	Trade Debt		\$1,904,949.57
20	Aaron Direct	AR Department 161 Washington Street 11th Floor Conshohocken, PA 19428 Phone:(610) 940-0800 Fax:(610) 940-0132	Trade Debt		\$1,795,526.95
21	Day International Inc	AR Department PO Box 643526 Pittsburgh, PA 15264-3526 Phone:(800) 877-8187 Fax:(513) 226-1466	Trade Debt		\$1,461,126.03
22	NewPage Corporation	AR Department 23504 Network Place Chicago, IL 60673-1235 Phone:(847) 285-4800 Fax:(847) 285-4846	Trade Debt		\$1,441,655.50

<i>Creditor Rank</i>	<i>Name of creditor and complete mailing address, including zip code</i>	<i>Name, telephone number and complete mailing address, including zip cod, of employee, agent or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc).</i>	<i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	<i>Amount of claim (if secured also state value of security)</i>
23	At Clayton Corp	AR Department PO Box 911405 Dallas, TX 75391-1405 Phone:(203) 861-1190 Fax:(203) 861-1170	Trade Debt		\$1,376,236.99
24	Roosevelt Paper Company	AR Department PO Box 790208 St Louis, MO 63179 Phone:(800) 323-1778 Fax:(708) 771-7979	Trade Debt		\$1,063,058.54
25	Horizon Paper Co	AR Department PO Box 10374 Newark, NJ 07193-0374 Phone:(212) 682-5820 Fax:(212) 986-0689	Trade Debt		\$1,030,896.82
26	Quebecor World Baird-Ward Inc. Retirement Plan	Helen Levine State Street Bank and Trust Company, N.A. Two World Financial Center 225 Liberty Street New York, NY 10281 Phone:(917) 790-4172 Fax: (917) 786-2096	Pension Plan Funding		\$990,000
27	Quebecor World Buffalo Inc. Retirement Plan for Hourly Employees	Helen Levine State Street Bank and Trust Company, N.A. Two World Financial Center 225 Liberty Street New York, NY 10281 Phone:(917) 790-4172 Fax: (917) 786-2096	Pension Plan Funding		\$990,000

<i>Creditor Rank</i>	<i>Name of creditor and complete mailing address, including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc).</i>	<i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	<i>Amount of claim (if secured also state value of security)</i>
28	Quebecor World Kingsport Inc. Pension Plan for Hourly Bargaining Unit Employees of Kingsport, Hawkins, Sherwood and Distribution	Helen Levine State Street Bank and Trust Company, N.A. Two World Financial Center 225 Liberty Street New York, NY 10281 Phone:(917) 790-4172 Fax: (917) 786-2096	Pension Plan Funding		\$990,000
29	Quebecor World Mt. Morris II Inc. Employees' Pension Plan	Helen Levine State Street Bank and Trust Company, N.A. Two World Financial Center 225 Liberty Street New York, NY 10281 Phone:(917) 790-4172 Fax: (917) 786-2096	Pension Plan Funding		\$990,000
30	The Pension Plan for Hourly Employees of the Salem Gravure Division of Quebecor World (USA) Inc.	Helen Levine State Street Bank and Trust Company, N.A. Two World Financial Center 225 Liberty Street New York, NY 10281 Phone:(917) 790-4172 Fax: (917) 786-2096	Pension Plan Funding		\$990,000
31	Quebecor World Pension Plan	Helen Levine State Street Bank and Trust Company, N.A. Two World Financial Center 225 Liberty Street New York, NY 10281 Phone:(917) 790-4172 Fax: (917) 786-2096	Pension Plan Funding		\$990,000

<i>Creditor Rank</i>	<i>Name of creditor and complete mailing address, including zip code</i>	<i>Name, telephone number and complete mailing address, including zip cod, of employee, agent or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc).</i>	<i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	<i>Amount of claim (if secured also state value of security)</i>
32	Millwood Inc	AR Department PO Box 960 Vienna, OH 44473-0960 Phone:(330) 359-5220 Fax:(330) 359-5781	Trade Debt		\$931,983.71
33	Nippon Paper Industries USA Co	AR Department PO Box 11626 Tacoma, WA 98411-6626 Phone:(206) 623-1772 Fax:(360) 457-8675	Trade Debt		\$899,188.04
34	Atmos Energy Marketing LLC	AR Department 13430 Northwest Freeway, Suite 700 Houston, TX 77040 Phone:(713) 688-7771	Utility Debt		\$897,041.19
35	AEP Industries	AR Department PO Box 8500-50590 Philadelphia, PA 19178-8500 Phone:(800) 477-AEPI Fax:(708) 389-3515	Trade Debt		\$872,831.95
36	Blue Heron Paper Company	AR Department 1200 West 7th Street Suite T2-210 Department 2964 Oregon, OR 97045-1809 Phone:(503) 650-4211 Fax:(503) 650-4595	Trade Debt		\$848,968.25
37	HB Fuller Company	AR Department PO Box 73515 Chicago, IL 60673-7515 Phone:(888) 351-3521 Fax:(214) 285-8739	Trade Debt		\$834,872.70

<i>Creditor Rank</i>	<i>Name of creditor and complete mailing address, including zip code</i>	<i>Name, telephone number and complete mailing address, including zip cod, of employee, agent or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc).</i>	<i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	<i>Amount of claim (if secured also state value of security)</i>
38	Xpedx	AR Department Department LA21468 Pasadena, CA 91185-1468 Phone:(913) 397-4000 Fax:(913) 397-4176	Trade Debt		\$815,550.64
39	Clifford Paper	AR Department PO Box 32467 Hartford, CT 06150-2467 Phone:(201) 934-5115 Fax:(201) 934-5188	Trade Debt		\$790,613.14
40	Tembec Enterprises Inc	AR Department 4542 Paysphere Circle Chicago, IL 60674 Phone:(819) 627-8111 Fax:(819) 627-3177	Trade Debt		\$783,953.24
41	Verso Paper	AR Department 3630 Park 42 Drive Suite 160D Cincinnati, OH 45069 Phone:(800) 258-8852 Fax:(888)-293-0958	Trade Debt		\$757,132.78
42	Oji Paper Canada Ltd	AR Department 1200 West 73rd Avenue Suite 1100 Port Mellon, BC CA V0N 2S0 Phone:(604) 884-5223 Fax:(604) 884-2170	Trade Debt		\$725,518.41

<i>Creditor Rank</i>	<i>Name of creditor and complete mailing address, including zip code</i>	<i>Name, telephone number and complete mailing address, including zip cod, of employee, agent or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc).</i>	<i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	<i>Amount of claim (if secured also state value of security)</i>
43	Federal Express	AR Department PO Box 1140 Department A Memphis, TN 38101-1140 Phone:(800) 622-1147 Fax:(901) 395-2000	Trade Debt		\$666,198.59
44	Rock Tenn Company	AR Department Po Box 102064 Norcross, GA 30071 Phone:(770) 448-2193 Fax:(678) 291-7666	Trade Debt		\$617,010.45
45	Stadacona Inc	AR Department 1000 Stewart Ave. Glen Burnie, MD 79443 Phone:(410) 590-8298 Fax:(418) 525-2995	Trade Debt		\$603,882.18
46	Preprint Logistics Management	AR Department 105 Filley Street Unit A Bloomfield, CT 06002 Phone:(800) 596-2335 Fax:(860) 286-9290	Trade Debt		\$597,627.84
47	Caraustar	AR Department 3082 Pacific Avenue Austell, GA 30106 Phone:(770) 948-6101 Fax:(770) 732-6209	Trade Debt		\$582,410.21

<i>Creditor Rank</i>	<i>Name of creditor and complete mailing address, including zip code</i>	<i>Name, telephone number and complete mailing address, including zip cod, of employee, agent or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc).</i>	<i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	<i>Amount of claim (if secured also state value of security)</i>
48	Forbo Adhesives	AR Department Station A Toronto, ON CA M5W 4K9 Phone:(919) 433-1300 Fax:(919) 433-1301	Trade Debt		\$581,447
49	Gould Paper Corporation	AR Department 2148 Paysphere Circle Chicago, IL 60674-2148 Phone:(847) 441-6820 Fax:(847) 490-5376	Trade Debt		\$532,047.33
50	Goss International Americas	AR Department Lockbox 535055 Atlanta, GA 30353-5055 Phone:(603) 740-5965 Fax:(603) 940-5970	Trade Debt		\$504,401.99
51	MEGTEC Systems Inc	AR Department Lockbox 14268 Chicago, IL 60693-4268 Phone:(920) 336-5715 Fax:(920) 337-1534	Trade Debt		\$495,562.43
52	Georgia Power Co	AR Department 241 Ralph McGill Blvd. NE Atlanta,, GA 30308 Phone:(404) 506-6526 Fax:(404) 506-3771	Utility Debt		\$489,780.92
53	MSC Industrial Supply Co Inc	AR Department Department Ch 0075 Palatine, IL 60055-0075 Phone:(800) 645-7271	Trade Debt		\$483,826.19



<i>Creditor Rank</i>	<i>Name of creditor and complete mailing address, including zip code</i>	<i>Name, telephone number and complete mailing address, including zip cod, of employee, agent or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc).</i>	<i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	<i>Amount of claim (if secured also state value of security)</i>
54	Randstad Staffing Services	AR Department Po Box 2084 Carol Stream, IL 60132-2084 Phone:(877) 922-2468	Trade Debt		\$476,636.70
55	Applied Industrial	AR Department 22510 Network Place Chicago, IL 60673-1225 Phone:(216) 426-4000 Fax:(216) 426-4822	Trade Debt		\$476,257.49
56	Merced Irrigation District	AR Department Merced Irrigation District 744 W. 20th Street Merced, CA 95340 Phone:(209) 722-5761 Fax:(209) 722-6421	Utility Debt		\$467,385.42
57	Motion Industries Inc	AR Department PO Box 404130 Atlanta, GA 30384-4130 Phone:(209) 529-0261 Fax:(209) 529-1812	Trade Debt		\$458,562.22
58	Hess Corporation	AR Department 1185 Avenue of the Americas New York, NY 10036 Phone:(212) 997-8500 Fax:(212) 536-8593	Utility Debt		\$422,835.04
59	Sempra Energy Solutions	AR Department 101 Ash St. 9th Floor San Diego, CA 92101 Phone:(619) 696-3100 Fax:(619) 696-3103	Utility Debt		\$386,622.69

<i>Creditor Rank</i>	<i>Name of creditor and complete mailing address, including zip code</i>	<i>Name, telephone number and complete mailing address, including zip cod, of employee, agent or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc).</i>	<i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	<i>Amount of claim (if secured also state value of security)</i>
60	Suez Energy Resources NA	AR Department Corporate Communications Suez Energy North America, Inc. 1990 Post Oak Boulevard, Suite 1900 Phone:(713) 636-0000 Fax: (713) 636-1364	Utility Debt		\$383,782.82

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

Quebecor World (USA) Inc., et al.,

Debtors.

Chapter 11

Case No. 08-\_\_\_\_\_ (\_\_\_\_)

Jointly Administered

Honorable \_\_\_\_\_

**DECLARATION REGARDING THE CONSOLIDATED LIST OF CREDITORS HOLDING THE  
LARGEST UNSECURED CLAIMS**

The Debtors in these Chapter 11 Cases each filed a petition in this Court on or about the date hereof for relief under Chapter 11 of the United States Bankruptcy Code. The consolidated list of creditors holding the largest unsecured claims, submitted herewith, is complete and to the best of my knowledge correct and consistent with the Debtors' books and records.

The information contained herein is based upon a review of the Debtors' books and records. However, no comprehensive legal or factual investigation with regard to the accuracy of the information or possible defenses to the claims has been pursued. Therefore, this listing should not be deemed to constitute (1) an acknowledgement of the accuracy of the identity of any such creditor or the amount of any creditor's claim, (2) an acknowledgement of whether any claim listed is properly allowable against the Debtors or (3) waiver of any right or legal position of the Debtors.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: January 21, 2008

/s/ David McCarthy  
David McCarthy